

**BEAUREGARD COMMUNITY ACTION  
ASSOCIATION, INC.  
DeRidder, Louisiana**

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**Financial Statements  
September 30, 2013**

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Directors

Beauregard Community Action Association, Inc.

DeRidder, Louisiana

I have reviewed the accompanying statement of financial position of Beauregard Community Action Association, Inc. (a nonprofit organization) as of September 30, 2013, and the related statements of activities and net assets, cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Organization's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. I believe that the results of my procedures provide a reasonable basis for my report.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

*Steven M. DeRouen & Associates*

Lake Charles, Louisiana

March 20, 2014

# STEVEN M. DEROUEN & ASSOCIATES

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors  
Beauregard Community Action Association, Inc.  
Lake Charles, Louisiana

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Beauregard Community Action Association, Inc., the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about Beauregard Community Action Association, Inc.'s compliance with certain laws and regulations during the year ended September 30, 2013, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### ***Federal, State, and Local Awards***

1. Determine the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Beauregard Community Action Association, Inc.'s Federal award expenditures for all Federal programs for the fiscal year follow:

Federal Grant Name	Grant Year	CFDA No.	Amount
Dept. of Health & Human Services - CSBG	09/30/13	93.569	\$ 119,007
Low Income Home Energy Assistance	09/30/13	93.568	\$ 215,048
Emergency Food & Shelter	09/30/13	14.231	\$ 3,147
Total Expenditures			\$ 337,202

2. For each Federal, state, and local award, I randomly selected 6 disbursements from each award administered during the period under review, provided that no more than 30 disbursements would be selected.
3. For the items selected in procedure 2, I traced the 18 disbursements to supporting documentation as to proper amount and payee.

I examined supporting documentation for each of the 18 selected disbursements and found that payment was for the proper amount and made to the correct payee.

4. For the items selected in procedure 2, I determined if the 18 disbursements were properly coded to the correct fund and general ledger account.

All of the payments were properly coded to the correct fund and general ledger account.

5. For the items selected in procedure 2, I determined whether the 18 disbursements received approval from proper authorities.

Inspection of documentation supporting each of the 18 selected disbursements indicated approvals from the executive director.

6. For the items selected in procedure 2: For federal awards, I determined whether the disbursements complied with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, I determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or un-allowed; eligibility; reporting

All applicable disbursements selected complied with above requirements.

7. For the programs selected for testing in item (2) that had been closed out during the period under review, I compared the close-out report, when required, with the entity's financial records to determine whether the amounts agree.

None of the disbursements selected included programs that were closed out during the period of our review.

#### ***Meetings***

8. I examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Steven M. DeRouen & Associates

March 20, 2014

**BEAUREGARD COMMUNITY ACTION ASSOCIATION, INC.**

**DeRidder, Louisiana**

**Statement of Financial Position**

**September 30, 2013**

**ASSETS**

Cash and cash equivalents	\$	14,847
Grants and other receivables		24,472
Property and equipment, net		<u>-</u>

<b>Total Assets</b>	\$	<u><u>39,319</u></u>
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**LIABILITIES**

Accounts payable	\$	<u>1,068</u>
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<b>Total Liabilities</b>		<u>1,068</u>
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<b>NET ASSETS - UNRESTRICTED</b>		<u>38,251</u>
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<b>TOTAL LIABILITIES AND NET ASSETS</b>	\$	<u><u>39,319</u></u>
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**BEAUREGARD COMMUNITY ACTION ASSOCIATION, INC.**  
**DeRidder, Louisiana**  
**Statement of Activity and Changes of Net Assets**  
**For The Year Ended September 30, 2013**

	<b><u>General and Administrative</u></b>	<b><u>CSBG</u></b>
<b>REVENUES</b>		
State and federal grants	\$ -	\$ 119,992
Other	<u>9,001</u>	<u>-</u>
Total Revenues	<u>9,001</u>	<u>119,992</u>
<b>EXPENSES</b>		
Program Services		
Salaries	-	91,339
Fringe benefits and taxes	-	13,523
Travel	-	668
Program services	<u>6,812</u>	<u>13,477</u>
Total Program Services	<u>6,812</u>	<u>119,007</u>
General and Administrative		
Salaries	-	-
Fringe benefits and taxes	-	-
Travel	173	-
Other	2,892	-
Depreciation	<u>-</u>	<u>-</u>
Total General and Administrative	<u>3,065</u>	<u>-</u>
<b>CHANGE IN NET ASSETS</b>	(876)	985
<b>UNRESTRICTED NET ASSETS - Beginning</b>	<u>(21,477)</u>	<u>(3,502)</u>
<b>UNRESTRICTED NET ASSETS - Ending</b>	<b>\$ <u>(22,353)</u></b>	<b>\$ <u>(2,517)</u></b>

**BEAUREGARD COMMUNITY ACTION ASSOCIATION, INC.**

**DeRidder, Louisiana**

**Statement of Activity and Changes of Net Assets**

**For The Year Ended September 30, 2013**

	<b><u>Energy Assistance Program</u></b>	<b><u>Head Start and CACFP</u></b>	<b><u>Medicaid Program</u></b>
<b>REVENUES</b>			
State and federal grants	\$ -	\$ -	\$ -
Other	<u>556</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>556</u>	<u>-</u>	<u>-</u>
<b>EXPENSES</b>			
Program Services			
Salaries	-	-	-
Fringe benefits and taxes	-	-	-
Travel	-	-	-
Program services	<u>243</u>	<u>-</u>	<u>-</u>
Total Program Services	<u>243</u>	<u>-</u>	<u>-</u>
General and Administrative			
Salaries	-	-	-
Fringe benefits and taxes	-	-	-
Travel	-	-	-
Other	-	-	-
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>
Total General and Administrative	<u>-</u>	<u>-</u>	<u>-</u>
<b>CHANGE IN NET ASSETS</b>	313	-	-
<b>UNRESTRICTED NET ASSETS - Beginning</b>	<u>2,740</u>	<u>21,760</u>	<u>(163)</u>
<b>UNRESTRICTED NET ASSETS - Ending</b>	\$ <u><u>3,053</u></u>	\$ <u><u>21,760</u></u>	\$ <u><u>(163)</u></u>



**BEAUREGARD COMMUNITY ACTION ASSOCIATION, INC.**

**DeRidder, Louisiana**

**Statement of Activity and Changes of Net Assets**

**For The Year Ended September 30, 2013**

	<b>Emergency Food and Shelter</b>	<b><u>LIHEAP</u></b>	<b><u>CHDO</u></b>
<b>REVENUES</b>			
State and federal grants	\$ 3,147	\$ 209,234	\$ -
Other	<u>-</u>	<u>-</u>	<u>11,460</u>
Total Revenues	<u>3,147</u>	<u>209,234</u>	<u>11,460</u>
<b>EXPENSES</b>			
Program Services			
Salaries	-	12,348	0
Fringe benefits and taxes	-	1,434	2,552
Travel	-	479	415
Program services	<u>3,147</u>	<u>200,787</u>	<u>1,605</u>
Total Program Services	<u>3,147</u>	<u>215,048</u>	<u>4,572</u>
General and Administrative			
Salaries	-	-	-
Fringe benefits and taxes			
Travel			
Other	-	-	-
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>
Total General and Administrative	<u>-</u>	<u>-</u>	<u>-</u>
<b>CHANGE IN NET ASSETS</b>	-	(5,814)	6,888
<b>UNRESTRICTED NET ASSETS - Beginning</b>	<u>(299)</u>	<u>12,179</u>	<u>25,517</u>
<b>UNRESTRICTED NET ASSETS - Ending</b>	\$ <u><u>(299)</u></u>	\$ <u><u>6,365</u></u>	\$ <u><u>32,405</u></u>

**BEAUREGARD COMMUNITY ACTION ASSOCIATION, INC.**  
**DeRidder, Louisiana**  
**Statement of Activity and Changes of Net Assets**  
**For The Year Ended September 30, 2013**

	<u><b>Total</b></u>
<b>REVENUES</b>	
State and federal grants	\$ 332,373
Other	<u>21,017</u>
Total Revenues	<u>353,390</u>
<b>EXPENSES</b>	
Program Services	
Salaries	103,687
Fringe benefits and taxes	17,509
Travel	1,562
Program services	<u>226,071</u>
Total Program Services	<u>348,829</u>
General and Administrative	
Salaries	-
Fringe benefits and taxes	
Travel	173
Other	2,892
Depreciation	<u>-</u>
Total General and Administrative	<u>3,065</u>
<b>CHANGE IN NET ASSETS</b>	1,496
<b>UNRESTRICTED NET ASSETS - Beginning</b>	<u>36,755</u>
<b>UNRESTRICTED NET ASSETS - Ending</b>	\$ <u><u>38,251</u></u>

**BEAUREGARD COMMUNITY ACTION ASSOCIATION, INC.**

**DeRidder, Louisiana**

**Statement of Cash Flows**

**For the Year Ended September 30, 2013**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Cash received from supporters, grants, programs, fees	\$ 372,757
Cash Provided By Operating Activities	<u>372,757</u>
Cash paid to employees, suppliers, and for programs	<u>368,536</u>
Cash Disbursed For Operating Activities	<u>368,536</u>
<b>Net Cash Provided by Operating Activities</b>	<u>4,221</u>
<b>Net Increase In Cash</b>	4,221

**CASH AND CASH EQUIVALENTS**

Beginning	<u>10,626</u>
Ending	<u>\$ 14,847</u>

**RECONCILIATION OF INCREASE IN UNRESTRICTED**

**NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:**

Increase (decrease) in unrestricted net assets	\$ 1,496
Adjustments to reconcile changes in excess of revenue and support over expenses to net cash provided by operating activities:	
(Increase) decrease in receivables	19,367
Increase (decrease) in accounts payable	<u>(16,642)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 4,221</u>

**BEAUREGARD COMMUNITY ACTION ASSOCIATION, INC.**  
**DeRidder, Louisiana**  
**Notes to Financial Statements**  
**September 30, 2013**

***Note 1 - Nature of Organization and Summary of Significant Accounting Policies :***

Nature of Organization

The Beauregard Community Action Association, Inc. was incorporated under the laws of the State of Louisiana on September 16, 1965. The Association is a non-profit community action association which is exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. The laws of the State of Louisiana exempt the Association from Louisiana taxation.

Grants, miscellaneous contributions of cash, and other assets are reported as unrestricted support unless donor stipulations are not removed during the fiscal year.

The Association's primary source of revenue is federal and state grant monies, which provide services to elderly and low-income clients.

Program and Supporting Services

The following programs and supporting services are included in the accompanying financial statements:

CSBG - The CSBG accounts for funds granted by the United States Department of Health and Human Services under the Community Services Block Grant Program.

Energy Assistance Program - The Energy Assistance Program accounts for funds donated to local utility companies by the public to provide to low income families.

LIHEAP - The LIHEAP accounts for funds granted by the United States Department of Health and Human Services under the Low Income Home Energy Assistance Block Grant Program.

Community Housing Development Organization (CHDO) - This fund is financed by the U.S. Department of Housing and Urban Development through the Louisiana Housing Finance Agency acting on behalf of the State of Louisiana. The Agency is responsible for identifying potential sites for the project, ranking the sites by specified criteria, selecting the optimal sites and then providing additional technical assistance and site control loan as needed.

**BEAUREGARD COMMUNITY ACTION ASSOCIATION, INC.**  
**DeRidder, Louisiana**  
**Notes to Financial Statements (Continued)**  
**September 30, 2013**

Method of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting, in accordance with generally accepted accounting principles.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts and disclosures. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of reporting cash flows, the Association considers all highly liquid debt investments purchased with a maturity of three months or less to be cash equivalents.

Property and Equipment

Property and equipment is stated at cost. It is the Association's policy to capitalize expenditures for these items in excess of \$500. Depreciation of property and equipment is computed principally by the straight-line method over 5 - 10 years.

Funding Policies

The Association receives their monies through basically three methods of funding. Most of the funds are obtained through grants. Under this method, funds are received on a monthly allocation of the total budget in advance of the actual expenditure. The Association also receives funds as a reimbursement of actual expenditures. The other method by which the Association receives funding is through private and in-kind contributions.

Compensated Absences

Employees accrue vacation leave based on years of service. At September 30, 2013, accrued vacation leave was approximately \$12,187 based on the current pay levels and maximum carryover amounts. This amount is not reflected in the financial statements based on the above criteria.

Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activity. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**BEAUREGARD COMMUNITY ACTION ASSOCIATION, INC.**  
**DeRidder, Louisiana**  
**Notes to Financial Statements (Continued)**  
**September 30, 2013**

***Note 1 - Summary of Significant Accounting Policies (Continued):***

Deposits with Financial Institutions

The Association's bank balances of deposits with financial institutions at September 30, 2013 were fully insured by the Federal Deposit Insurance Corporation.

***Note 2 - Board Members***

During the period covered by our audit, there were no payments made to or on behalf of board members.

***Note 3 - Claims and Contingencies***

The Association receives revenues from various Federal and State grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the Association.

***Note 4 - Operating Leases***

The Association leases office equipment at \$217 per month, for 36 months. Additionally, the Association leases its facility from the City of DeRidder for \$100 per month. The lease term is renewed annually. Total lease costs for the year ended September 30, 2013 were \$3,804.

***Note 5 - Economic Dependency***

The Association receives the majority of its revenue from funds provided through grants. The grant amounts are appropriated each year by the Federal and State governments. The significant budget cuts are made at the Federal and/or State level, the amount of funds the association receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Association will receive in the next fiscal year.

***Note 6 - Subsequent Events***

The Association evaluated its September 30, 2013 financial statements for subsequent events through March 20, 2014, the date the financial statements were available to be issued. The Association is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Quasi-public Agencies)**

March 20, 2014 (Date Transmitted)

Steven M. DeRouen & Associates

Certified Public Accountants

4827 Ihles Road

Lake Charles, LA 70605

(Auditors)

In connection with your review of our financial statements as of September 30, 2013, and for the period then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of March 20, 2013.

**Federal, State, and Local Awards**

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No ☐

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes ☒ No ☐

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://app1.la.state.la.us/lla/nsf>, to determine whether a non-profit agency is subject to the open meetings law.**

Yes ☒ No ☐

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes ☒ No ☐



**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes [ X ] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

<u><i>Lissie Troutman</i></u>	Secretary	_____	Date
_____	Treasurer	<u>03/25/2014</u>	Date
_____	President	_____	Date